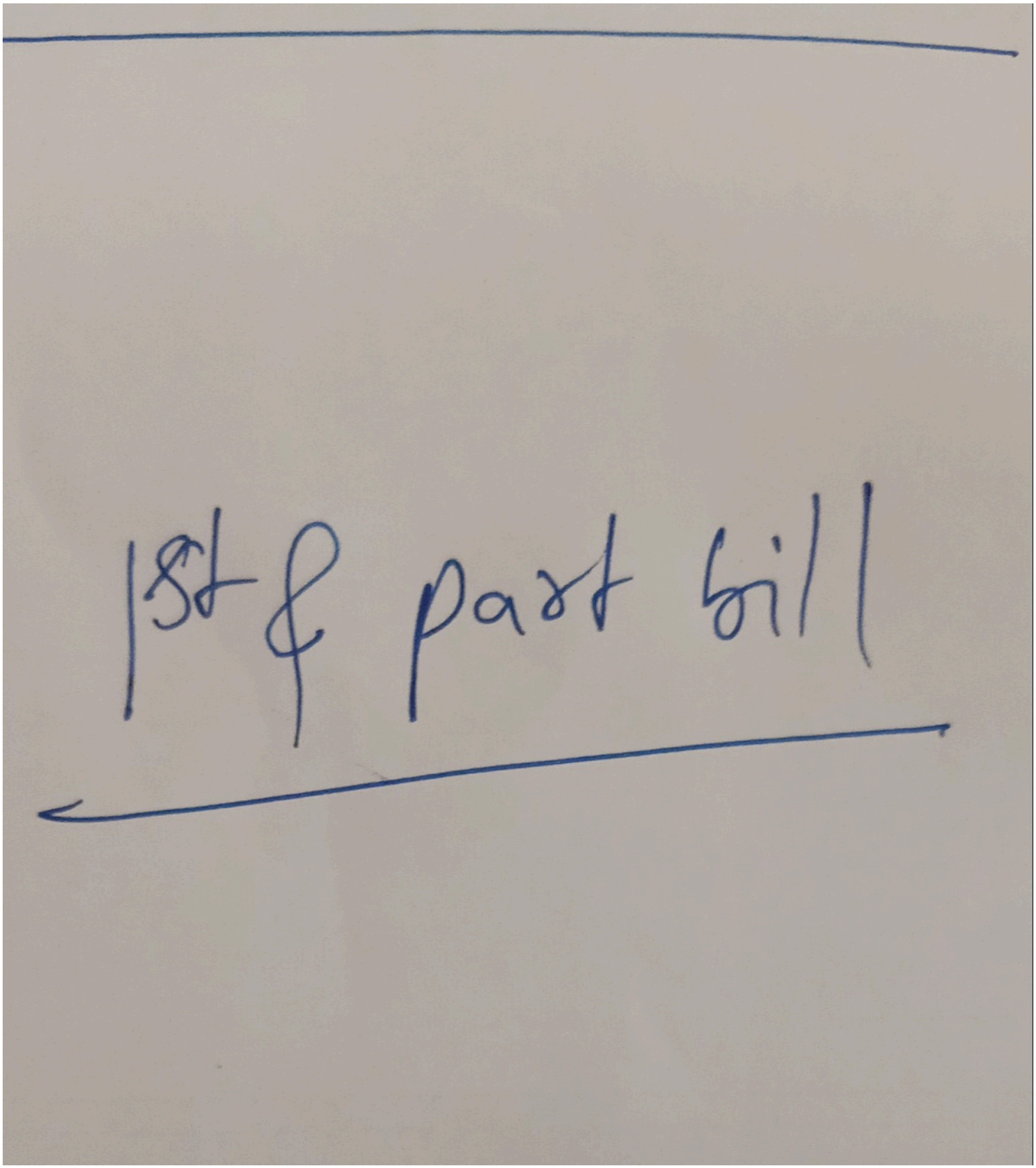
1st & part bill